

**Telephone Excise Tax Repeal Act of 2005**  
**(Introduced in Senate)**

S 1321 IS

109th CONGRESS  
1st Session  
**S. 1321**

To amend the Internal Revenue Code of 1986 to repeal the excise tax on telephone and other communications services.

**IN THE SENATE OF THE UNITED STATES**

**June 28, 2005**

Mr. SANTORUM (for himself, Mr. CRAPO, Mr. SMITH, and Mr. HAGEL) introduced the following bill; which was read twice and referred to the Committee on Finance

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**A BILL**

To amend the Internal Revenue Code of 1986 to repeal the excise tax on telephone and other communications services.

*Be it enacted by the Senate and House of Representatives of the  
United States of America in Congress assembled,*

**SECTION 1. SHORT TITLE.**

This Act may be cited as the `Telephone Excise Tax Repeal Act of 2005'.

**SEC. 2. REPEAL OF EXCISE TAX ON TELEPHONE AND  
OTHER COMMUNICATIONS SERVICES.**

(a) In General- Chapter 33 of the Internal Revenue Code of 1986 (relating to facilities and services) is amended by striking subchapter B.

(b) Conforming Amendments-

(1) Section 4293 of such Code is amended by striking `chapter 32 (other than the taxes imposed by sections 4064 and 4121) and subchapter B of chapter 33,' and inserting `and chapter 32 (other than the taxes imposed by sections 4064 and 4121),'.

- (2)(A) Paragraph (1) of section 6302(e) of such Code is amended by striking `section 4251 or'.
- (B) Paragraph (2) of section 6302(e) of such Code is amended--
- (i) by striking `imposed by--' and all that follows through `with respect to' and inserting `imposed by section 4261 or 4271 with respect to', and
  - (ii) by striking `bills rendered or'.
- (C) The subsection heading for section 6302(e) of such Code is amended by striking `Communications Services and'.
- (3) Section 6415 of such Code is amended by striking `4251, 4261, or 4271' each place it appears and inserting `4261 or 4271'.
- (4) Paragraph (2) of section 7871(a) of such Code is amended by inserting `or' at the end of subparagraph (B), by striking subparagraph (C), and by redesignating subparagraph (D) as subparagraph (C).
- (5) The table of subchapters for chapter 33 of such Code is amended by striking the item relating to subchapter B.
- (c) Effective Date- The amendments made by this section shall apply to amounts paid pursuant to bills first rendered more than 90 days after the date of the enactment of this Act.